

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Andhra Pradesh Value Added Tax Act, 2005 – Refund of Tax paid on purchase of all components used in the construction and erection of Water Treatment Plants under the Scheme "NTR Sujala Pathakam" under sub-section (1) of section 15 of the Andhra Pradesh Value Added Tax Act – Notification – Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 100.

Dated:24-03-2015.

Read the following:

- 1) G.O.Ms.No.740, Panchayat Raj & Rural Development (RWS-II) Department, Dt.25-06-2014.
- 2) From the Panchayat Raj & Rural Development (RWS-II) Department, file bearing C.No.2083/RWS-II/A1/2014.

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O R D E R:

The appended notification will be published in an Extraordinary issue of the Andhra Pradesh Gazette Dated:01-04-2015.

2. The Commissioner of Printing, Stationery and Stores Purchase, Andhra Pradesh, Hyderabad is requested to supply 100 copies of the notification to this Department and 300 copies to the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

J.C.SHARMA,
PRINCIPAL SECRETARY TO GOVERNMENT
(Commercial Taxes & Excise) (FAC)

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Andhra Pradesh, Hyderabad ... for publication of the Notification (2 copies)

The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

Copy to:

The Panchayat Raj & Rural Development (RWS-II) Department.

The General Administration (Vigilance & Enforcement) Department,
B.R.K.R.Govt. Offices Building Complex, Tank Bund Road, Hyderabad.

The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2),
Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530 013.

The State Representative before the Sales Tax Appellate Tribunal, O/o the
Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12 (2),
Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam - 530 013.

The Director General, General Administration (Vigilance & Enforcement)
Department, B.R.K.R.Govt. Offices Building Complex, Tank Bund Road,
Hyderabad.

The Accountant General, Andhra Pradesh, Hyderabad,

The Law (H) Department. / The Law (F) Department.

The P.S. to Principal Secretary to Chief Minister.

The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).

The P.S. to Principal Secretary to Government (CT&Ex), Revenue Department
Sf/Sc.

// Forwarded :: By Order//

SECTION OFFICER

(P.T.O. for Notification)

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 15 of the Andhra Pradesh Value Added Tax Act, 2005, the Government of Andhra Pradesh, having found it necessary so to do in the public interest, hereby order to refund the Tax paid on purchase of all components used in the construction and erection of Water Treatment Plants under the Scheme "NTR Sujala Pathakam", subject to the following conditions:

- 1) The refund shall be limited only to 5% tax irrespective of the tax (5% or 14.5%) actually paid;
- 2) The claim of refund shall be made in duplicate in Form 510 prescribed under sub-rule (11) of Rule 35 of the Andhra Pradesh Value Added Tax Rules, 2005 to the Commissioner of Commercial Taxes, after scrutiny and approval by the Panchayat Raj & Rural Development (RWS) Department, within a period of 6 (six) months from the date of purchase as specified under sub-section (3) of section 15 of the Andhra Pradesh Value Added Tax Act.
- 3) The claim shall be accompanied by the purchase invoices in original.

and
- 4) The Commissioner of Commercial Taxes shall, after verification of the invoices, refund the tax within 45 days from the date of submission of Form 510 as specified under sub-rule (11) of Rule 35 of the Andhra Pradesh Value Added Tax Rules, 2005.

J.C.SHARMA,
PRINCIPAL SECRETARY TO GOVERNMENT
(Commercial Taxes & Excise) (FAC)

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SECTION OFFICER